

EXHIBIT A
DETAIL OF HOURS INCURRED BY PROFESSIONAL

Information Security Assessment Services

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Bellon, Josephine	Manager	31-Aug-20	Project Planning	1.0	Reviewed the kick-off meeting deck
Bellon, Josephine	Manager	1-Sep-20	Project Planning	2.0	Reviewed the request list and went over request list items with client for them to understand requests.
Bellon, Josephine	Manager	2-Sep-20	Project Planning	1.0	Meet with client contact to determine which stakeholders to engage for cyber current state meetings, and go over project plan
Bellon, Josephine	Manager	3-Sep-20	Project Planning	1.0	Reviewed documentation ahead of cyber current state discussion meeting
Bellon, Josephine	Manager	7-Sep-20	Project Planning	1.0	Reviewed documentation ahead of cyber current state discussion meeting
Bellon, Josephine	Manager	8-Sep-20	Project Planning	1.0	Reviewed documentation ahead of cyber current state discussion meeting
Bellon, Josephine	Manager	9-Sep-20	Project Planning	2.0	Meet with client to go over request list questions and agenda preparation for meetings (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Bellon, Josephine	Manager	10-Sep-20	Project Planning	1.0	Team status update meeting and review of meeting schedule for kickoff
Bellon, Josephine	Manager	14-Sep-20	Current State Analysis	4.0	Kick of meeting (.5 hours) and current state analysis meetings for 2 domains 3.5 hours each (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Bellon, Josephine	Manager	14-Sep-20	Current State Analysis	1.0	Schedule follow-up meetings with client representative, and client stakeholder weekly status update (Client Contacts present: Kimberly Takwa, Hussein Ghnaimeh)

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Hoxha,Olger	Senior	14-Sep-20	Current State Analysis	2.0	Preparation for kick-off meeting, Policy and Standard meeting, and Strategy and Governance meetings, and documentation review
Hoxha,Olger	Senior	14-Sep-20	Current State Analysis	1.0	Kick off meeting
Hoxha,Olger	Senior	14-Sep-20	Current State Analysis	0.5	Kick off meeting debrief, and prep for Policy and Standards, Strategy, and Governance meetings.
Hoxha,Olger	Senior	14-Sep-20	Current State Analysis	1.5	Policy and standards meeting as part of initial set of meetings.
Hoxha,Olger	Senior	14-Sep-20	Current State Analysis	1.5	Strategy, Governance and Organization, and Architecture as part of initial set of meetings.
Hoxha,Olger	Senior	14-Sep-20	Current State Analysis	2.5	Review and note clean up from initial set of meetings (Policies and Standards, Strategy, Governance, Organization, and Architecture)
Lawson,Olatunde	Senior Manager	14-Sep-20	Project Planning	1.5	attended meetings with client / process owners for project kick off and to understand current state capabilities for cyber domains (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Bellon, Josephine	Manager	15-Sep-20	Current State Analysis	4.0	Current state analysis meetings for 2 information security domains 2 hours each (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Hoxha,Olger	Senior	15-Sep-20	Current State Analysis	3.0	Further review and analysis of the policies, standards, strategy, and governance meetings. Preparation and documentation review for Daily Meetings (Third Party & Asset Management, and BCP/DR)
Hoxha,Olger	Senior	15-Sep-20	Current State Analysis	2.5	Third Party, Asset Management, and BCP/DR meetings held as part of initial set of meetings.
Hoxha,Olger	Senior	15-Sep-20	Current State Analysis	3.5	Debrief, Review and note clean up from daily meetings (Third Party, Asset Management, and BCP/DR)
Lawson,Olatunde	Senior Manager	15-Sep-20	Current State Analysis	2.0	attended meetings with client / process owners to understand current state capabilities for cyber domains (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Bellon, Josephine	Manager	16-Sep-20	Current State Analysis	4.0	Current state analysis meetings for 2 information security domains 2 hours each (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Bellon, Josephine	Manager	16-Sep-20	Current State Analysis	1.0	Current state analysis meetings for 1 information security domains 1 hour (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Hoxha,Olger	Senior	16-Sep-20	Current State Analysis	2.5	Software Security, Network Security, and Host Security meetings as part of initial set of meetings.
Hoxha,Olger	Senior	16-Sep-20	Current State Analysis	1.5	Preparation for the software, network, and host security meetings by reviewing documentation provided
Hoxha,Olger	Senior	16-Sep-20	Current State Analysis	1.0	Debrief, Review and note clean up from the Software, Network, and Host security meetings. Prep for Privacy and Data Protection Meetings
Hoxha,Olger	Senior	16-Sep-20	Current State Analysis	1.0	Privacy Meeting as part of the initial set of meetings and debrief and note clean up stemming from the meeting notes.
Hoxha,Olger	Senior	16-Sep-20	Current State Analysis	3.0	Data Protection Meeting as part of the initial set of meetings and debrief and note clean up stemming from the meeting notes.
Lawson,Olatunde	Senior Manager	16-Sep-20	Current State Analysis	3.0	attended meetings with client / process owners to understand current state capabilities for cyber domains (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Bellon, Josephine	Manager	17-Sep-20	Current State Analysis	4.0	Current state analysis meetings for 2 information security domains 2 hours each (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Hoxha,Olger	Senior	17-Sep-20	Current State Analysis	1.0	Preparation for Incident Response and Vulnerability Identification meeting
Hoxha,Olger	Senior	17-Sep-20	Current State Analysis	1.5	Incident Response and Vulnerability Identification meeting as part of initial set of meetings
Hoxha,Olger	Senior	17-Sep-20	Current State Analysis	1.0	Debrief, Note Clean Up, and Analysis of the Incident Response and Vulnerability Identification meeting.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Hoxha,Olger	Senior	17-Sep-20	Current State Analysis	4.0	Follow Up meeting, continuation of the incident response and vulnerability identification meeting, debrief of this meeting, and note clean up.
Hoxha,Olger	Senior	17-Sep-20	Current State Analysis	1.5	Preparation of the weekly status report delivered to Purdue Management on Fridays.
Lawson,Olatunde	Senior Manager	17-Sep-20	Current State Analysis	3.0	attended meetings with client / process owners to understand current state capabilities for cyber domains (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Bellon, Josephine	Manager	18-Sep-20	Current State Analysis	4.0	Current state analysis meetings for 2 information security domains 2 hours each (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh)
Hoxha,Olger	Senior	18-Sep-20	Current State Analysis	3.0	IAM, Operations, and Metrics and Reporting meetings as part of initial set of meetings.
Hoxha,Olger	Senior	18-Sep-20	Current State Analysis	2.0	Debrief of the IAM, Operations, and Metrics and Reporting meetings, note clean up, and analysis.
Hoxha,Olger	Senior	18-Sep-20	Current State Analysis	0.5	Weekly Status Report with Purdue Management
Hoxha,Olger	Senior	18-Sep-20	Current State Analysis	3.5	Analysis of Purdue Current State, finalized clean up of notes, and identified initial set of observations.
Lawson,Olatunde	Senior Manager	18-Sep-20	Current State Analysis	3.0	attended meetings with client / process owners to understand current state capabilities for cyber domains (Client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh) + review of meetings notes
Hoxha,Olger	Senior	21-Sep-20	Current State Analysis	3.0	Documentation Review for newly requested documents that arose from meetings
Hoxha,Olger	Senior	21-Sep-20	Current State Analysis	1.0	Preparation for the follow up Architecture Meeting
Hoxha,Olger	Senior	21-Sep-20	Current State Analysis	0.5	Architecture meeting as part of follow up meetings required to obtain more information from the client
Hoxha,Olger	Senior	21-Sep-20	Current State Analysis	1.0	Debrief and note clean up from the Architecture follow up meeting

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Hoxha,Olger	Senior	21-Sep-20	Current State Analysis	3.5	Spent time entering in maturity scores and observations within workplan for multiple domains that were covered as part of the initial set of interviews and documents reviewed.
Bellon, Josephine	Manager	21-Sep-20	Current State Analysis	4.0	Review meeting notes and current state analysis for 2 domains
Lawson,Olatunde	Senior Manager	21-Sep-20	Current State Analysis	2.0	Review meeting notes based on current state interviews + supporting evidences provided in Teams site
DePersiis, Brian	Partner/Principal	21-Sep-20	Current State Analysis	2.0	Review draft project kick-off materials for cyber maturity assessment engagement
Hoxha,Olger	Senior	22-Sep-20	Current State Analysis	3.0	Documentation Review for newly requested documents that arose from meetings
Hoxha,Olger	Senior	22-Sep-20	Current State Analysis	1.0	Preparation for the follow up Network Security Meeting
Hoxha,Olger	Senior	22-Sep-20	Current State Analysis	0.5	Network Security meeting as part of follow up meetings required to obtain more information from the client
Hoxha,Olger	Senior	22-Sep-20	Current State Analysis	1.0	Debrief and note clean up from the Network Security follow up meeting
Hoxha,Olger	Senior	22-Sep-20	Current State Analysis	3.5	Spent time entering in maturity scores and observations within workplan for multiple domains that were covered as part of the initial set of interviews and documents reviewed.
Bellon, Josephine	Manager	22-Sep-20	Current State Analysis	1.0	Conduct follow up Network Security Meeting with network team and Greg Dzurinda
Bellon, Josephine	Manager	22-Sep-20	Current State Analysis	3.0	Review maturity scores for 2 domains and review clarification evidence
Bellon, Josephine	Manager	22-Sep-20	Current State Analysis	1.0	Review maturity scores for 1 domains and review clarification evidence
Lawson,Olatunde	Senior Manager	22-Sep-20	Current State Analysis	2.0	Review meeting notes based on current state interviews + supporting evidences provided in Teams site
Hoxha,Olger	Senior	23-Sep-20	Current State Analysis	2.0	Documentation review for newly obtained documents as they are received from the client
Hoxha,Olger	Senior	23-Sep-20	Current State Analysis	2.0	Internal review session with Josephine to review maturity scoring and initial set of observations within the workplan

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Hoxha,Olger	Senior	23-Sep-20	Current State Analysis	1.5	Additional internal review session with Josephine to review maturity scoring and initial set of observations within the workplan
Hoxha,Olger	Senior	23-Sep-20	Current State Analysis	1.0	Preparation for the Privileged Access Management follow up meeting
Hoxha,Olger	Senior	23-Sep-20	Current State Analysis	0.5	Privileged Access Management follow up meeting as requested to finalize understanding of their access management policies
Hoxha,Olger	Senior	23-Sep-20	Current State Analysis	2.0	Debrief, Note Clean Up, and Analysis of the Privileged Access Management meeting. In addition, updated maturity scoring based on the meeting.
Bellon, Josephine	Manager	23-Sep-20	Current State Analysis	2.0	Review evidence provided for Privileged Access Management processes
Bellon, Josephine	Manager	23-Sep-20	Current State Analysis	1.0	Conduct followup meeting for Privileged Access Management meeting
Bellon, Josephine	Manager	23-Sep-20	Current State Analysis	1.0	Review maturity scores for 2 domains and review clarification evidence
Lawson,Olatunde	Senior Manager	23-Sep-20	Current State Analysis	2.0	- Team meeting to draft and review status update reporting for activities to date - attended meetings with client / process owners to understand current state capabilities for cyber domains (client Contacts present: Kimberly Takwa, Greg Dzurinda, Manish Gupta, Hussein Ghnaimeh) + review of meetings notes
Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	1.0	Preparation for the Security Monitoring meeting as part of initial set of interviews requested.
Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	1.0	Security Monitoring meeting with Greg, Manish, and HCL technologies was conducted
Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	2.0	Debrief, Note Clean Up, and Analysis of the Security Monitoring meeting. In addition, updated maturity scoring based on the meeting.
Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	1.0	Preparation for the Purdue meeting with the business, specifically the CFO

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Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	0.5	Business meeting with CFO to understand company goals for the information security department
Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	1.0	Debrief of the Business meeting with the CFO and updated maturity scoring
Hoxha,Olger	Senior	24-Sep-20	Current State Analysis	2.5	Spent time entering in maturity scores and observations within workplan for multiple domains that were covered as part of the initial set of interviews and documents reviewed.
Bellon, Josephine	Manager	24-Sep-20	Current State Analysis	1.0	Conducted Security Monitoring meeting with Greg, Manish, and HCL technologies
Bellon, Josephine	Manager	24-Sep-20	Current State Analysis	2.0	Review maturity scores for 2 domains and review clarification evidence
Bellon, Josephine	Manager	24-Sep-20	Current State Analysis	0.5	Prep for Business meeting with CFO to understand company goals for the information security department
Bellon, Josephine	Manager	24-Sep-20	Current State Analysis	0.5	Business meeting with CFO to understand company goals for the information security department
Lawson,Olatunde	Senior Manager	24-Sep-20	Current State Analysis	1.0	Preparation for and meeting held with CFO to provide overview on project and obtain feedback on security enabling business functions
Hoxha,Olger	Senior	25-Sep-20	Current State Analysis	2.0	Prepared and finalized the weekly status report for Purdue Management
Hoxha,Olger	Senior	25-Sep-20	Current State Analysis	0.5	Held and attended the Weekly Status meeting with Purdue Management
Hoxha,Olger	Senior	25-Sep-20	Current State Analysis	1.0	Debrief of the Weekly Status meeting with Purdue Management
Hoxha,Olger	Senior	25-Sep-20	Current State Analysis	2.0	Spent time entering in maturity scores and observations within workplan for multiple domains that were covered as part of the initial set of interviews and documents reviewed.
Hoxha,Olger	Senior	25-Sep-20	Current State Analysis	3.5	Drafted Report Template and Reviewed with Josephine Bellon to align on what executive summary and observations slides should resemble.
Bellon, Josephine	Manager	25-Sep-20	Current State Analysis	2.0	Review maturity scores for 2 domains and review clarification evidence

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Bellon, Josephine	Manager	25-Sep-20	Current State Analysis	2.0	Review maturity scores for 2 domains and review clarification evidence
Bellon, Josephine	Manager	25-Sep-20	Current State Analysis	1.0	Debrief of the Weekly Status meeting with Purdue Management
Lawson,Olatunde	Senior Manager	25-Sep-20	Current State Analysis	1.0	Status update meetings with client and engagement team to discuss activities for upcoming week
Hoxha,Olger	Senior	28-Sep-20	Current State Analysis	3.0	Updated the draft report template based on feedback
Hoxha,Olger	Senior	28-Sep-20	Current State Analysis	2.0	Entered initial observations into the draft report
Hoxha,Olger	Senior	28-Sep-20	Current State Analysis	2.0	Reviewed maturity assessment scores with Josephine
Hoxha,Olger	Senior	28-Sep-20	Current State Analysis	2.0	Entered more initial observations into the draft report
Bellon, Josephine	Manager	28-Sep-20	Current State Analysis	2.0	Review current state benchmarking for 2 domains
Bellon, Josephine	Manager	28-Sep-20	Current State Analysis	2.0	Review current state benchmarking for 2 domains
Bellon, Josephine	Manager	28-Sep-20	Current State Analysis	1.0	Review current state benchmarking for 1 domain
Lawson,Olatunde	Senior Manager	28-Sep-20	Current State Analysis	2.0	Review of artifacts provided by clients to demonstrate / support processes described in meetings from previous week
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.0	Prepared for the Threat intelligence and security operations meeting
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.5	Held the threat intelligence and security operations meeting
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.0	Debrief and note clean up from the threat intelligence and security operations meeting
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	0.5	Reviewed the draft report template with Tunde and team and obtained further feedback and received approval
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.0	Preparation for the architecture follow up meeting.
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	0.5	Attended the architecture follow up meeting
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.0	Debrief, note clean up, and maturity ranking update from the architecture follow up meeting.
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.0	Internal review session with Josephine to review observations within the draft report.
Hoxha,Olger	Senior	29-Sep-20	Current State Analysis	1.5	Entered more initial observations into the draft report
Bellon, Josephine	Manager	29-Sep-20	Current State Analysis	1.0	Review evidence and conduct follow-up meeting on Architecture

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Bellon, Josephine	Manager	29-Sep-20	Current State Analysis	1.0	Review and answer questions with Senior on current state analysis
Bellon, Josephine	Manager	29-Sep-20	Current State Analysis	2.0	Review current state benchmarking for 2 domains
Bellon, Josephine	Manager	29-Sep-20	Current State Analysis	2.0	Review current state benchmarking for 2 domains
Lawson,Olatunde	Senior Manager	29-Sep-20	Current State Analysis	1.0	Review of findings with teams across domains
DePersiis, Brian	Partner/Principal	29-Sep-20	Current State Analysis	2.0	Regroup with EY engagement team members to discuss proposed strategy and execution approach for cyber maturity assessment engagement deliverables and scope of overall work
Hoxha,Olger	Senior	30-Sep-20	Current State Analysis	4.0	Entered more initial observations into the draft report. Finalized observations for 4 additional domains.
Hoxha,Olger	Senior	30-Sep-20	Current State Analysis	0.5	Preparation for the data privacy follow up meeting.
Hoxha,Olger	Senior	30-Sep-20	Current State Analysis	0.5	Attended the data privacy follow up meeting
Hoxha,Olger	Senior	30-Sep-20	Current State Analysis	1.0	Debrief, note clean up, and maturity ranking update from the data privacy follow up meeting.
Hoxha,Olger	Senior	30-Sep-20	Current State Analysis	1.0	Internal review session with Josephine to review observations within the draft report.
Hoxha,Olger	Senior	30-Sep-20	Current State Analysis	2.0	Entered more initial observations into the draft report
Bellon, Josephine	Manager	30-Sep-20	Current State Analysis	2.0	Review current state benchmarking for 2 domains
Bellon, Josephine	Manager	30-Sep-20	Current State Analysis	2.0	Review current state benchmarking for 2 domains
Bellon, Josephine	Manager	30-Sep-20	Current State Analysis	1.0	Privacy follow-up meeting and current state analysis question clarifications
Lawson,Olatunde	Senior Manager	30-Sep-20	Current State Analysis	2.0	Attended meetings with client / process owners to understand current state capabilities for cyber domains (Client Contacts present: Kimberly Takwa, Trenille Brewer-Moore)
DePersiis, Brian	Partner/Principal	30-Sep-20	Current State Analysis	2.0	Review draft notes and outcomes from cyber maturity assessment meetings held to date with Purdue management points of contact re: cyber maturity assessment engagement scope and agreed upon deliverables
		Total		218.5	

Employee Benefit Plan Audit

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	1-Jun-20	Employee Benefit Plan Audit	2.0	Completed making selections and documenting the selections workbook for Contributions testing.
O'Brien,Peter	Senior	1-Jun-20	Employee Benefit Plan Audit	2.0	Completed making selections and documenting the selections workbook for Individual Participant Account testing.
O'Brien,Peter	Senior	1-Jun-20	Employee Benefit Plan Audit	2.0	Completed making selections and documenting the selections workbook for Benefit testing.
O'Brien,Peter	Senior	1-Jun-20	Employee Benefit Plan Audit	2.0	Completed the documentation of the Preliminary Audit Strategies Addendum.
O'Brien,Peter	Senior	2-Jun-20	Employee Benefit Plan Audit	1.0	Set up the kickoff meeting agenda for the defined benefit plan audit.
O'Brien,Peter	Senior	2-Jun-20	Employee Benefit Plan Audit	0.5	Call to discuss GDS scope of work for the audit. Those that attended were Shweta Jain, Sruthi Francis, Dana R Allinson and Sophia Christodoulakis
O'Brien,Peter	Senior	2-Jun-20	Employee Benefit Plan Audit	1.0	Set up the kickoff meeting agenda for the 401K plan audit.
Sruthi Francis	Staff/Assistant	2-Jun-20	Employee Benefit Plan Audit	0.5	Touchbase call with P. O'Brien, S. Christodoulakis
Allinson,Dana Robyn	Staff/Assistant	2-Jun-20	Employee Benefit Plan Audit	2.2	Worked on the Summary of Plan Operations work paper today, tying the totals to the corresponding tabs, as well as editing the tabs within the document to assure the totals were correctly calculated. I then tied the Shares and Market Value totals to the totals in our Summary of Net Trust Assets workpaper to make sure the totals were the same within both workpapers. I had a meeting at 9:30 for 30 minutes with Peter O'Brien, Sophia Christodoulakis, and our GDS team members Shweta Jain and Sruthi Francis to discuss the time they had available to help with our workpapers, as well as expectations for the audit.
Sruthi Francis	Staff/Assistant	4-Jun-20	Employee Benefit Plan Audit	2.0	Purdue Federick Benefit Testing

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Shweta Jain	Senior	4-Jun-20	Employee Benefit Plan Audit	1.0	Review of Audit planning documents prepared by S. Francis
Sruthi Francis	Staff/Assistant	5-Jun-20	Employee Benefit Plan Audit	2.5	Purdue Federick Participant Data Workbook preparation
Sruthi Francis	Staff/Assistant	5-Jun-20	Employee Benefit Plan Audit	2.5	Purdue Federick Contribution Testing
Sruthi Francis	Staff/Assistant	5-Jun-20	Employee Benefit Plan Audit	2.5	Purdue Federick Benefit Testing
Shweta Jain	Senior	5-Jun-20	Employee Benefit Plan Audit	2.0	Review of Audit planning documents prepared by S. Francis
O'Brien,Peter	Senior	8-Jun-20	Employee Benefit Plan Audit	0.5	Independence procedures relating to the Purdue Employee Benefit Plan
O'Brien,Peter	Senior	8-Jun-20	Employee Benefit Plan Audit	0.5	Prepared the draft opinion based on EY guidance
O'Brien,Peter	Senior	8-Jun-20	Employee Benefit Plan Audit	0.5	Reviewed and documented May 2019 and October 2019 minutes for potential impacts.
O'Brien,Peter	Senior	8-Jun-20	Employee Benefit Plan Audit	0.5	prepared forms for all team members to get access to Fidelity
Yuan,Helen	Senior	9-Jun-20	Employee Benefit Plan Audit	0.3	Confirmed audit engagement requirements.
O'Brien,Peter	Senior	9-Jun-20	Employee Benefit Plan Audit	2.0	Matched the Fiduciaries and Services excel to the audit strategies document
O'Brien,Peter	Senior	9-Jun-20	Employee Benefit Plan Audit	0.5	Topic: To discuss GDS staffing changes for the week and tasks for the current week. Attendees: Shweta Jain, Sruthi Francis, Sophia Christodoulakis, Peter O'Brien
O'Brien,Peter	Senior	9-Jun-20	Employee Benefit Plan Audit	0.5	drafted the opinion letter based on EY guidance
Christodoulakis,Sophia Alexis	Manager	9-Jun-20	Employee Benefit Plan Audit	0.3	GDS weekly call. Attendees S. Jain, S. Francis, P. O'Brien
Christodoulakis,Sophia Alexis	Manager	9-Jun-20	Employee Benefit Plan Audit	1.2	Review of planning documents for 401k plan. initiate client email in order to set up Fidelity access and schedule a kick off call.
O'Brien,Peter	Senior	10-Jun-20	Employee Benefit Plan Audit	1.5	Matched the Fiduciaries and Services excel to the audit strategies document
O'Brien,Peter	Senior	10-Jun-20	Employee Benefit Plan Audit	1.0	Designed the audit tasks for each of the phased of the audit.

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O'Brien,Peter	Senior	10-Jun-20	Employee Benefit Plan Audit	0.5	Set up quality reviewer checklist and review files relating to the planning portion of the audit
Allinson,Dana Robyn	Staff/Assistant	10-Jun-20	Employee Benefit Plan Audit	4.3	Matched the Fiduciaries and Services excel to the audit strategies document
O'Brien,Peter	Senior	11-Jun-20	Employee Benefit Plan Audit	0.5	Matched the Fiduciaries and Services excel to the audit strategies document
Srinidhi Kyatsandra Suresh	Senior	11-Jun-20	Employee Benefit Plan Audit	1.0	Review of Management Representation Letter
Srinidhi Kyatsandra Suresh	Senior	11-Jun-20	Employee Benefit Plan Audit	0.5	Task Employer Contributions and Employer Contributions Receivable Review of B01.01 System Walkthrough
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	0.2	populate forms A01.04b IL602 Tax rev checklist. Part of Income tax procedures.
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	1.0	Populate form A01.04 PPLP Plan Tax Qualification U113 Tax. Part of Income Tax Procedures.
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	0.3	Populated Form A01.04a U113 Tax Appendices. Part of Income Tax Procedures.
Srinidhi Kyatsandra Suresh	Senior	11-Jun-20	Employee Benefit Plan Audit	1.0	Review of financial statement tie outs
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	2.0	Populated form A03.01b Brokerage link Asset Detail Report 2019. The report involved certain calculations and tieouts.
Srinidhi Kyatsandra Suresh	Senior	11-Jun-20	Employee Benefit Plan Audit	1.0	Review of audit conclusion documentation
O'Brien,Peter	Senior	11-Jun-20	Employee Benefit Plan Audit	0.5	Set up the Partner task for all planning matters.
O'Brien,Peter	Senior	11-Jun-20	Employee Benefit Plan Audit	0.5	Prepared independence forms related to the employee benefit plans.
Srinidhi Kyatsandra Suresh	Senior	11-Jun-20	Employee Benefit Plan Audit	0.5	Review of audit execution documents

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Allinson,Dana Robyn	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	4.2	Today I looked over the work that M. Reyno had done for us, including looking over the management rep letter, form 367US, from 5500 of the financials, the workpapers of the tax checklist, Purdue pharma LP Plan Tax Qualification, Form U113 Tax Appendices. I also reviewed audit conclusion documents for accuracy.
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	1.8	Updated the representation letter
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	0.5	Populated form Summary Review Memorandum
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	0.2	Populated form Review and Approval Summary.
Reyno Manoj	Staff/Assistant	11-Jun-20	Employee Benefit Plan Audit	1.0	Rollforward of Audit planning documents.
Reyno Manoj	Staff/Assistant	12-Jun-20	Employee Benefit Plan Audit	0.8	Performed testing for B01.01 System Walkthrough.
Srinidhi Kyatsandra Suresh	Senior	12-Jun-20	Employee Benefit Plan Audit	1.5	Review of P01.00 Participant data testing
Srinidhi Kyatsandra Suresh	Senior	12-Jun-20	Employee Benefit Plan Audit	2.0	Review of Benefit Testing
Reyno Manoj	Staff/Assistant	12-Jun-20	Employee Benefit Plan Audit	3.5	Performed testing for Benefit testing.
Reyno Manoj	Staff/Assistant	12-Jun-20	Employee Benefit Plan Audit	3.0	Performed Participant data testing
Christodoulakis,Sophia Alexis	Manager	18-Jun-20	Employee Benefit Plan Audit	0.8	Matched the Fiduciaries and Services excel to the audit strategies document
Benzel,Florence Gail	Senior Manager	18-Jun-20	Employee Benefit Plan Audit	0.4	Matched the Fiduciaries and Services excel to the audit strategies document
Allinson,Dana Robyn	Staff/Assistant	18-Jun-20	Employee Benefit Plan Audit	0.3	Had a meeting with Peter O'Brien, Florence Benzel, Sophia Christodoulakis, Lynn Kusinski, Jennifer Annunziata, Linda Tullo and Dinah Warren that was split between both benefit plans discussing our planning for the benefit plans and to see if any changes had taken place between the last benefit plans Audits and this year.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Christodoulakis,Sophia Alexis	Manager	18-Jun-20	Employee Benefit Plan Audit	0.4	Call with P. O'Brien - Discussion of Agenda and walkthrough testing items. Split between both codes.
Christodoulakis,Sophia Alexis	Manager	18-Jun-20	Employee Benefit Plan Audit	0.3	Client Planning call with EY: F. Orlovsky, D. Allinson, P. O'Brien Client: L. Kusinski, L. Tullo, D. Warren, J. Annuziata Time split between Defined contribution and Defined Benefit code.
Allinson,Dana Robyn	Staff/Assistant	18-Jun-20	Employee Benefit Plan Audit	0.4	Matched the Fiduciaries and Services excel to the audit strategies document
Benzel,Florence Gail	Senior Manager	18-Jun-20	Employee Benefit Plan Audit	0.3	Client audit planning meeting for both benefit plans (time split between the two). EY attendees Sophia Christodoulakas, Dana Allinson, Peter O'Brien. Client attendees: Lynn Kusinski, Jennifer Annunziata, Linda Tullo, Dinah Warren.
Christodoulakis,Sophia Alexis	Manager	18-Jun-20	Employee Benefit Plan Audit	0.4	Review of Agenda file for team planning event.
O'Brien,Peter	Senior	25-Jun-20	Employee Benefit Plan Audit	2.3	Matched the Fiduciaries and Services excel to the audit strategies document
Christodoulakis,Sophia Alexis	Manager	25-Jun-20	Employee Benefit Plan Audit	1.1	Matched the Fiduciaries and Services excel to the audit strategies document
O'Brien,Peter	Senior	25-Jun-20	Employee Benefit Plan Audit	1.1	Reviewed Contribution, participant and benefit testing performed. To be completed once receive additional support from company
O'Brien,Peter	Senior	25-Jun-20	Employee Benefit Plan Audit	0.9	Reviewed tie out to the company's filed 5500.
Allinson,Dana Robyn	Staff/Assistant	25-Jun-20	Employee Benefit Plan Audit	1.8	Matched the Fiduciaries and Services excel to the audit strategies document
Allinson,Dana Robyn	Staff/Assistant	26-Jun-20	Employee Benefit Plan Audit	5.3	I edited the work that Manoj did for the testing of Participant data testing, Benefit Testing and Contributions .
Christodoulakis,Sophia Alexis	Manager	6-Jul-20	Employee Benefit Plan Audit	0.8	Download information received from the client and upload into canvas for staff.
Yuan,Helen	Senior	6-Jul-20	Employee Benefit Plan Audit	1.5	Reviewed scoping document and ASC 960 report
Allinson,Dana Robyn	Staff/Assistant	6-Jul-20	Employee Benefit Plan Audit	1.9	Worked on testing for benefit payment testing on setting up workpaper and choosing selections for testing.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Chun,Sung Hwan	Staff/Assistant	6-Jul-20	Employee Benefit Plan Audit	2.0	People Advisory Services - scoping and data request documents. Scoping document prepared for submission to core team to confirm scoping of ASC 960 review. Data request document lists items needed for ASC 960 review
Allinson,Dana Robyn	Staff/Assistant	7-Jul-20	Employee Benefit Plan Audit	2.2	I sent out requests to Linda Tullo regarding information we need for testing, as well as the financial data. I also requested checks through fidelity for samples we have chosen
Chun,Sung Hwan	Staff/Assistant	7-Jul-20	Employee Benefit Plan Audit	1.0	People Advisory Services - audit analysis (numerical review of disclosure report)
Christodoulakis,Sophia Alexis	Manager	8-Jul-20	Employee Benefit Plan Audit	0.5	Review of plan documents provided to support custodial transfer. Draft email to discuss differences noted.
O'Brien,Peter	Senior	8-Jul-20	Employee Benefit Plan Audit	0.5	Reviewed Benefit payment selections from Fidelity
Allinson,Dana Robyn	Staff/Assistant	8-Jul-20	Employee Benefit Plan Audit	1.2	I requested documentation in collaboration from the client as well as support needed for testing
Allinson,Dana Robyn	Staff/Assistant	8-Jul-20	Employee Benefit Plan Audit	0.9	I went into Fidelity to look at the cancelled check support we were given, and updated our testing documentation to annotate the results from the support given by the client for our selections that were made
Chun,Sung Hwan	Staff/Assistant	8-Jul-20	Employee Benefit Plan Audit	0.5	People Advisory Services - form 442 specialist form
Christodoulakis,Sophia Alexis	Manager	9-Jul-20	Employee Benefit Plan Audit	0.3	Scheduling update
O'Brien,Peter	Senior	10-Jul-20	Employee Benefit Plan Audit	0.2	Reconciled items to the Fidelity Trust Statement
Christodoulakis,Sophia Alexis	Manager	10-Jul-20	Employee Benefit Plan Audit	0.8	Discussion regarding the transfer with P. O'Brien and review of transfer documentation sent
Christodoulakis,Sophia Alexis	Manager	13-Jul-20	Employee Benefit Plan Audit	1.3	Discussion of transfer with P. O'Brien & separately with F Benzel and review docs
Christodoulakis,Sophia Alexis	Manager	13-Jul-20	Employee Benefit Plan Audit	0.6	Agreed on due dates for the remainder of open items External (Purdue) Lynn Kusinski Jennifer Annunziata Dinah Warren; EY Sophia Christodoulakis, Senior Manager Peter O'Brien, Senior Dana Allinson, Staff Caroline Coughlin, Intern

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	13-Jul-20	Employee Benefit Plan Audit	0.6	Agreed on due dates for the remainder of open items External (Purdue) Lynn Kusinski Jennifer Annunziata Dinah Warren; EY Sophia Christodoulakis, Senior Manager Peter O'Brien, Senior Dana Allinson, Staff Caroline Coughlin, Intern
Coughlin,Caroline Patricia	Intern	13-Jul-20	Employee Benefit Plan Audit	0.6	Agreed on due dates for the remainder of open items External (Purdue) Lynn Kusinski Jennifer Annunziata Dinah Warren; EY Sophia Christodoulakis, Senior Manager Peter O'Brien, Senior Dana Allinson, Staff Caroline Coughlin, Intern
Christodoulakis,Sophia Alexis	Manager	13-Jul-20	Employee Benefit Plan Audit	0.3	Internal: Dana Allinson, Sophia Christodoulakis, Peter O'Brien External: Jennifer Annunziata, Dee Cabral Topic: Discussed current and future Payroll Requests required for audit
O'Brien,Peter	Senior	13-Jul-20	Employee Benefit Plan Audit	0.3	Topic: Discussed current and future Payroll Requests required for audit Internal: Dana Allinson, Sophia Christodoulakis, Peter O'Brien External: Jennifer Annunziata, Dee Cabral
Allinson,Dana Robyn	Staff/Assistant	13-Jul-20	Employee Benefit Plan Audit	0.6	Agreed on due dates for the remainder of open items External (Purdue) Lynn Kusinski Jennifer Annunziata Dinah Warren; EY Sophia Christodoulakis, Senior Manager Peter O'Brien, Senior Dana Allinson, Staff Caroline Coughlin, Intern
Allinson,Dana Robyn	Staff/Assistant	13-Jul-20	Employee Benefit Plan Audit	0.3	Internal: Dana Allinson, Sophia Christodoulakis, Peter O'Brien External: Jennifer Annunziata, Dee Cabral Topic: Discussed current and future Payroll Requests required for audit
Allinson,Dana Robyn	Staff/Assistant	13-Jul-20	Employee Benefit Plan Audit	1.3	Sent items in collaboration to Dee Cabral as well as rerouting items from Linda Tullo to Jennifer Annunziata.
Coughlin,Caroline Patricia	Intern	13-Jul-20	Employee Benefit Plan Audit	0.2	Matched the Fiduciaries and Services excel to the audit strategies document
Allinson,Dana Robyn	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	1.8	Worked on walkthroughs and setting up the papers to ensure they were correct.
Allinson,Dana Robyn	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	0.9	Peter O'Brien and I spoke about the walkthroughs and we showed me what I was looking for and how to execute them

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Allinson,Dana Robyn	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	0.6	Spoke with new Intern Caroline Coughlin showing her the sampling form we have and explained what testing we are doing for testing and explained materiality
Allinson,Dana Robyn	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	0.9	Peter O'Brien and I spoke regarding a new request that needed to be made in Collaboration as well – I sent the request while we were on the phone to ensure it was correct – we also discussed testing for participant data that could be populated
Allinson,Dana Robyn	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	2.3	I calculated the testing for P01.00 Participant Data Testing in which I recalculated the contribution payments as well as Employer Match Contributions and ensured they tied to the paystubs that were provided as well as Transaction History on Fidelity's website
Allinson,Dana Robyn	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	1.0	Spoke with Peter regarding questions after my testing. Asked him about some numbers that I was confused about and he helped understanding the support for me to finish the testing required for the audit.
Coughlin,Caroline Patricia	Intern	14-Jul-20	Employee Benefit Plan Audit	0.2	Footed and Cross footed on the 401k
Coughlin,Caroline Patricia	Intern	14-Jul-20	Employee Benefit Plan Audit	1.0	Reconciled Contribution selections to the payroll and bank statements.
O'Brien,Peter	Senior	14-Jul-20	Employee Benefit Plan Audit	2.1	Reviewed 401K Financial statements
Chun,Sung Hwan	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	1.4	People Advisory Services - memo template update (multiple sections)
Srinidhi Kyatsandra Suresh	Senior	14-Jul-20	Employee Benefit Plan Audit	3.0	Prepared Financial Statement tie out
Sruthi Francis	Staff/Assistant	14-Jul-20	Employee Benefit Plan Audit	6.0	Prepared Financial Statement tie out
Coughlin,Caroline Patricia	Intern	15-Jul-20	Employee Benefit Plan Audit	0.2	Recalculated summary of net assets to flow through
Yuan,Helen	Senior	20-Jul-20	Employee Benefit Plan Audit	1.1	Reviewed scoping document and identified outstanding data items
Chun,Sung Hwan	Staff/Assistant	20-Jul-20	Employee Benefit Plan Audit	0.5	Actuary scoping update (scoped assumptions change)

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	22-Jul-20	Employee Benefit Plan Audit	1.0	Client - EY meeting to discuss open participant data selections Participants: EY- Dana Allinson; Purdue-Dinah Warren, Lynn Kusinski
Allinson,Dana Robyn	Staff/Assistant	22-Jul-20	Employee Benefit Plan Audit	0.4	Meeting with Peter O'Brien and Dinah Warren. We discussed questions Dinah had regarding differences we found within our testing.
Allinson,Dana Robyn	Staff/Assistant	22-Jul-20	Employee Benefit Plan Audit	0.5	Reviewed support sent to us for our testing of personnel files for date of hire and termination to compare it to those in our workbooks.
O'Brien,Peter	Senior	23-Jul-20	Employee Benefit Plan Audit	1.0	Reviewed staff prepared walkthrough workpapers around contributions
Allinson,Dana Robyn	Staff/Assistant	23-Jul-20	Employee Benefit Plan Audit	3.1	Using support given by client regarding explanations for differences in workpaper, I was editing our testing. I uploaded a new summary plan description. I looked over work regarding the Disclosure Checklist the summary as well as the top sheet. I uploaded our Going Concerns we have for the audit as well.
Coughlin,Caroline Patricia	Intern	23-Jul-20	Employee Benefit Plan Audit	1.4	Ran the Collaboration Detail Report and formatted the excel.
Coughlin,Caroline Patricia	Intern	23-Jul-20	Employee Benefit Plan Audit	0.8	Worked on the C01.00 file by filling in numbers on the payroll reports
Allinson,Dana Robyn	Staff/Assistant	23-Jul-20	Employee Benefit Plan Audit	0.8	I looked at our minutes that were given and uploaded them to canvas
Coughlin,Caroline Patricia	Intern	23-Jul-20	Employee Benefit Plan Audit	0.2	Matched the Fiduciaries and Services excel to the audit strategies document
O'Brien,Peter	Senior	24-Jul-20	Employee Benefit Plan Audit	1.0	Reviewed staff prepared walkthrough workpapers around contributions
Christodoulakis,Sophia Alexis	Manager	24-Jul-20	Employee Benefit Plan Audit	0.3	Review of engagement status.
Coughlin,Caroline Patricia	Intern	24-Jul-20	Employee Benefit Plan Audit	0.1	Deleted draft requests in EY Canvas
Coughlin,Caroline Patricia	Intern	24-Jul-20	Employee Benefit Plan Audit	0.4	Rolled forward and signed off on documents
Christodoulakis,Sophia Alexis	Manager	24-Jul-20	Employee Benefit Plan Audit	0.7	Review of engagement status.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Coughlin,Caroline Patricia	Intern	24-Jul-20	Employee Benefit Plan Audit	0.9	Worked on the C01.00 excel and filled in numbers off of payroll reports
Coughlin,Caroline Patricia	Intern	24-Jul-20	Employee Benefit Plan Audit	0.1	Signed off on documents.
Coughlin,Caroline Patricia	Intern	24-Jul-20	Employee Benefit Plan Audit	0.4	Edited the Collaboration Detail Report
Christodoulakis,Sophia Alexis	Manager	27-Jul-20	Employee Benefit Plan Audit	0.5	Review of benefit payments difference with P O'Brien
Christodoulakis,Sophia Alexis	Manager	28-Jul-20	Employee Benefit Plan Audit	0.5	Review of engagement budget to actual.
Christodoulakis,Sophia Alexis	Manager	28-Jul-20	Employee Benefit Plan Audit	1.2	Review of 401k file. Scheduling of team planning event and client inquiry call
Allinson,Dana Robyn	Staff/Assistant	29-Jul-20	Employee Benefit Plan Audit	1.6	I worked on the financial statements and tying them to our other workpapers in order to ensure accuracy
Christodoulakis,Sophia Alexis	Manager	29-Jul-20	Employee Benefit Plan Audit	3.5	Review of planning for 401k file
Allinson,Dana Robyn	Staff/Assistant	29-Jul-20	Employee Benefit Plan Audit	3.7	I worked on the testing for the Benefit payments. I made the selections and filled out the testing that we could do as well as populate the information needed for sending our selections to the clients at Purdue
Allinson,Dana Robyn	Staff/Assistant	30-Jul-20	Employee Benefit Plan Audit	2.8	After getting the new check register I added to the benefit payment testing workbook. I checked for any new payees and fixed testing for current period to match what was done in prior years
Christodoulakis,Sophia Alexis	Manager	30-Jul-20	Employee Benefit Plan Audit	0.5	Follow up with P O'Brien on the status of the benefit plan audit testing
O'Brien,Peter	Senior	31-Jul-20	Employee Benefit Plan Audit	1.5	Reconcile the Company's Fidelity benefits Register to the trust and document our process in making selections
O'Brien,Peter	Senior	31-Jul-20	Employee Benefit Plan Audit	1.5	Reconcile the Company's US Bank benefits Register to the trust and document our process in making selections
Christodoulakis,Sophia Alexis	Manager	6-Aug-20	Employee Benefit Plan Audit	3.4	Review of planning items.
O'Brien,Peter	Senior	6-Aug-20	Employee Benefit Plan Audit	0.6	Set up the Team Planning event for the plans

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Benzel,Florence Gail	Senior Manager	7-Aug-20	Employee Benefit Plan Audit	0.3	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Florence Benzel – Senior Manager Sophia Christodoulakis – Manager Peter O’Brien - Senior Dana R Allinson - Staff Description: Team planning event, to review and approve the teams planning (including materiality, estimates, and testing approach) for the 2019 Purdue 401(k) plan audit
Cannavina, Anthony	Executive Director	7-Aug-20	Employee Benefit Plan Audit	0.3	Team planning event, to review and approve the teams planning (including materiality, estimates, and testing approach) for the 2019Purdue plan audits. Attendees: Roger Savell, Flo Benzel, Sophia Christodoulakis, Peter O'Brien, Dana Allinson.
Christodoulakis, Sophia Alexis	Manager	7-Aug-20	Employee Benefit Plan Audit	0.3	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Florence Benzel – Senior Manager Sophia Christodoulakis – Manager Peter O’Brien - Senior Dana R Allinson - Staff Description: Team planning event, to review and approve the teams planning (including materiality, estimates, and testing approach) for the 2019 Purdue 401(k) plan audit
Christodoulakis,Sophia Alexis	Manager	7-Aug-20	Employee Benefit Plan Audit	3.5	Review of planning & execution sections.
Christodoulakis,Sophia Alexis	Manager	7-Aug-20	Employee Benefit Plan Audit	2.7	Creation of Billing schedule.
Chun,Sung Hwan	Staff/Assistant	7-Aug-20	Employee Benefit Plan Audit	1.0	Actuary Scoping template review and update
O'Brien,Peter	Senior	7-Aug-20	Employee Benefit Plan Audit	0.3	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Florence Benzel – Senior Manager Sophia Christodoulakis – Manager Peter O’Brien - Senior Dana R Allinson - Staff Description: Team planning event, to review and approve the teams planning (including materiality, estimates, and testing approach) for the 2019 Purdue 401(k) plan audit

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Savell,Roger B	Partner/Principal	7-Aug-20	Employee Benefit Plan Audit	0.3	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Florence Benzel – Senior Manager Sophia Christodoulakis – Manager Peter O’Brien - Senior Dana R Allinson - Staff Description: Team planning event, to review and approve the teams planning (including materiality, estimates, and testing approach) for the 2019 Purdue 401(k) plan audit
Allinson, Dana	Staff/Assistant	7-Aug-20	Employee Benefit Plan Audit	0.3	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Florence Benzel – Senior Manager Sophia Christodoulakis – Manager Peter O’Brien - Senior Dana R Allinson - Staff Description: Team planning event, to review and approve the teams planning (including materiality, estimates, and testing approach) for the 2019 Purdue 401(k) plan audit
Christodoulakis,Sophia Alexis	Manager	10-Aug-20	Employee Benefit Plan Audit	2.0	Billing and engagement metrics
Chun,Sung Hwan	Staff/Assistant	10-Aug-20	Employee Benefit Plan Audit	1.0	Actuary - analysis (mortality assumption)
Benzel,Florence Gail	Senior Manager	11-Aug-20	Employee Benefit Plan Audit	2.6	Performed the general review of the audit planning including selections for testing, scoping of accounts, analytical review of account balances, and independence documents.
Benzel,Florence Gail	Senior Manager	11-Aug-20	Employee Benefit Plan Audit	0.5	Call with Sophia Christodoulakis and Peter O'Brien to review the details of the transfer of assets from USBank to Fidelity in May 2019.
Christodoulakis,Sophia Alexis	Manager	11-Aug-20	Employee Benefit Plan Audit	0.8	Billing and engagement metrics
Christodoulakis,Sophia Alexis	Manager	11-Aug-20	Employee Benefit Plan Audit	0.5	Review of transfer calculation
Christodoulakis,Sophia Alexis	Manager	11-Aug-20	Employee Benefit Plan Audit	0.8	Description: EY Internal Meeting to discuss the transfer of assets from US bank to Fidelity. EY Team members: Florence Benzel Sophia Christodoulakis Peter O’Brien
Chun,Sung Hwan	Staff/Assistant	11-Aug-20	Employee Benefit Plan Audit	1.2	Actuary - memo template

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	11-Aug-20	Employee Benefit Plan Audit	0.5	Description: EY Internal Meeting to discuss the transfer of assets from US bank to Fidelity. EY Team members: Florence Benzel Sophia Christodoulakis Peter O'Brien
Yuan,Helen	Senior	11-Aug-20	Employee Benefit Plan Audit	1.1	Review of Actuary analysis
Christodoulakis,Sophia Alexis	Manager	12-Aug-20	Employee Benefit Plan Audit	1.0	Billing and engagement metrics
Christodoulakis,Sophia Alexis	Manager	13-Aug-20	Employee Benefit Plan Audit	0.5	Reviewed status of planning items
Chun,Sung Hwan	Staff/Assistant	13-Aug-20	Employee Benefit Plan Audit	0.3	Actuary - core team correspondence (follow-up items for the actuary; outstanding items)
Fox,Nicholas K.	Manager	13-Aug-20	Employee Benefit Plan Audit	3.0	Review followups and analysis to date
O'Brien,Peter	Senior	13-Aug-20	Employee Benefit Plan Audit	2.6	Reviewed Testing documents post EY executive review. Included requesting and performing additional benefit payment selections.
O'Brien,Peter	Senior	13-Aug-20	Employee Benefit Plan Audit	4.7	Reviewed Walkthrough documents post EY executive review.
Chun,Sung Hwan	Staff/Assistant	14-Aug-20	Employee Benefit Plan Audit	0.2	Actuary - core team follow-up items for initial analysis
O'Brien,Peter	Senior	14-Aug-20	Employee Benefit Plan Audit	3.7	Reviewed walkthrough documents prepared by the staff.
O'Brien,Peter	Senior	14-Aug-20	Employee Benefit Plan Audit	2.3	Review planning docs prior to executive review.
O'Brien,Peter	Senior	14-Aug-20	Employee Benefit Plan Audit	2.0	Prepared EY required testing phase documents.
Yuan,Helen	Senior	14-Aug-20	Employee Benefit Plan Audit	0.5	Review of Actuary analysis
Cannavina,Anthony	Executive Director	17-Aug-20	Employee Benefit Plan Audit	4.2	Review of audit planning workpapers for the Purdue 401(k) Plan.
Chun,Sung Hwan	Staff/Assistant	17-Aug-20	Employee Benefit Plan Audit	0.7	Actuary - discussion with core team (data request for benefit calculations), form 114 request
O'Brien,Peter	Senior	17-Aug-20	Employee Benefit Plan Audit	4.5	Prepared the reconciliation of Assets workpaper.
O'Brien,Peter	Senior	17-Aug-20	Employee Benefit Plan Audit	2.5	Reviewed the support received for the benefit payment testing for fidelity

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Christodoulakis,Sophia Alexis	Manager	18-Aug-20	Employee Benefit Plan Audit	1.0	Review of transfer details and differences to return comments to the client.
O'Brien,Peter	Senior	18-Aug-20	Employee Benefit Plan Audit	3.7	Documented and reviewed our staff prepared SOC1 report reconciliations to our workpapers.
O'Brien,Peter	Senior	18-Aug-20	Employee Benefit Plan Audit	0.3	Description: To go over open items for the Defined Contribution plan Participants: Sophia Christodoulakis, EY Peter O'Brien, EY
O'Brien,Peter	Senior	18-Aug-20	Employee Benefit Plan Audit	4.0	Prepared the tie-out workbook for the financial statements
Christodoulakis,Sophia Alexis	Manager	19-Aug-20	Employee Benefit Plan Audit	1.0	Review of issues related to 5500 reconciliation and transfer
Chun,Sung Hwan	Staff/Assistant	19-Aug-20	Employee Benefit Plan Audit	4.0	Actuary - review of benefit calculation support from Fidelity, scoping template update for data items received, correspondence with core team for additional data
O'Brien,Peter	Senior	19-Aug-20	Employee Benefit Plan Audit	3.5	Prepared workpapers for the reconciliation to the schedule 5500
O'Brien,Peter	Senior	19-Aug-20	Employee Benefit Plan Audit	0.8	Reviewed remaining benefit payment selections received 8-19-2020. Sent client updated open items relating to these.
O'Brien,Peter	Senior	19-Aug-20	Employee Benefit Plan Audit	0.5	Client meeting to discuss benefit payment selections for the pension plan. Participants: Peter O'Brien, EY Lynn Kusinski, Purdue Dinah Warren, Purdue
Chun,Sung Hwan	Staff/Assistant	20-Aug-20	Employee Benefit Plan Audit	6.0	Actuary - update with core team on timing; Deloitte sample benefit calculation analysis; Scoping template update (data items for Deloitte sample lives)
Yuan,Helen	Senior	20-Aug-20	Employee Benefit Plan Audit	1.0	Reviewing benefit calculations
Benzel,Florence Gail	Senior Manager	21-Aug-20	Employee Benefit Plan Audit	1.2	Re-reviewed documents to ensure comments were addressed and then either closed or re-opened those notes. Performed review over several additional planning documents

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Benzel,Florence Gail	Senior Manager	21-Aug-20	Employee Benefit Plan Audit	1.5	Team call with Sophia Christodoulakis and Peter O'Brien. We discussed how information technology systems tested by the corporate audit team and by third party service providers impacted audit strategies
Benzel,Florence Gail	Senior Manager	21-Aug-20	Employee Benefit Plan Audit	1.4	Reviewed available planning documents related to a general understanding of the plan and our audit approach as well as our testing strategy.
Christodoulakis,Sophia Alexis	Manager	21-Aug-20	Employee Benefit Plan Audit	0.7	Call with P. Obrien and subsequently F. Benzel regarding control testing
Christodoulakis,Sophia Alexis	Manager	21-Aug-20	Employee Benefit Plan Audit	1.0	Clear 401k comments
Christodoulakis,Sophia Alexis	Manager	21-Aug-20	Employee Benefit Plan Audit	0.8	Call with P. Obrien and subsequently F. Benzel regarding control testing
Christodoulakis,Sophia Alexis	Manager	21-Aug-20	Employee Benefit Plan Audit	4.0	Review of planning pension
Chun,Sung Hwan	Staff/Assistant	21-Aug-20	Employee Benefit Plan Audit	4.0	Actuary - benefit calculation review (sample lives Laskowski, Sloan, Tevlin, Toth, Philbrook, Treglia)
O'Brien,Peter	Senior	21-Aug-20	Employee Benefit Plan Audit	0.7	Call with S. Christodoulakis and subsequently F. Benzel regarding control testing
O'Brien,Peter	Senior	21-Aug-20	Employee Benefit Plan Audit	0.8	Call with S. Christodoulakis and subsequently F. Benzel regarding control testing
Christodoulakis,Sophia Alexis	Manager	22-Aug-20	Employee Benefit Plan Audit	2.0	Review of 401k file
Christodoulakis,Sophia Alexis	Manager	22-Aug-20	Employee Benefit Plan Audit	0.5	Review of defined benefit plan file
Benzel,Florence Gail	Senior Manager	23-Aug-20	Employee Benefit Plan Audit	1.0	Reviewed key testing areas of benefit payments and participant contributions
Benzel,Florence Gail	Senior Manager	23-Aug-20	Employee Benefit Plan Audit	1.5	Reviewed testing strategy planned by the team as documented in the audit file as well as execution of such procedures
Christodoulakis,Sophia Alexis	Manager	24-Aug-20	Employee Benefit Plan Audit	2.0	Clear comments in file
Chun,Sung Hwan	Staff/Assistant	24-Aug-20	Employee Benefit Plan Audit	3.4	Actuary - sample life benefit calculations
Bansal,Swati	Senior	26-Aug-20	Employee Benefit Plan	2.0	Checking Benefit Calculations provided by Actuary

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Audit		
Chun,Sung Hwan	Staff/Assistant	26-Aug-20	Employee Benefit Plan Audit	2.0	Actuary - scoping and tracking tool updated for additional benefit calculation support
O'Brien,Peter	Senior	26-Aug-20	Employee Benefit Plan Audit	3.5	Reviewed and addressed executive comments left in the workpapers.
O'Brien,Peter	Senior	26-Aug-20	Employee Benefit Plan Audit	4.0	Reviewed executive comments left in the workpapers.
Bansal,Swati	Senior	27-Aug-20	Employee Benefit Plan Audit	3.0	Checking Benefit Calculations provided by Actuary
Bansal,Swati	Senior	27-Aug-20	Employee Benefit Plan Audit	1.0	Checking Mortality Assumption support
Chun,Sung Hwan	Staff/Assistant	27-Aug-20	Employee Benefit Plan Audit	1.5	Actuary - mortality analysis, memo template update for mortality section, benefit calculation update (sample life Cullen)
Fox,Nicholas K.	Manager	27-Aug-20	Employee Benefit Plan Audit	2.0	Actuary executive review
O'Brien,Peter	Senior	28-Aug-20	Employee Benefit Plan Audit	4.0	Reviewed and addressed executive comments left in the workpapers.
Chun,Sung Hwan	Staff/Assistant	31-Aug-20	Employee Benefit Plan Audit	1.5	Actuary - benefit calculation (Fidelity sample lives)
Nguyen,Dominic Lee	Senior	31-Aug-20	Employee Benefit Plan Audit	0.6	Actuary - memo template
Bansal,Swati	Senior	1-Sep-20	Employee Benefit Plan Audit	2.0	Checking Pending Benefit Calculations
Chun,Sung Hwan	Staff/Assistant	3-Sep-20	Employee Benefit Plan Audit	1.5	Actuary - memo template
Christodoulakis,Sophia Alexis	Manager	5-Sep-20	Employee Benefit Plan Audit	0.5	Respond to client email.
Chun,Sung Hwan	Staff/Assistant	8-Sep-20	Employee Benefit Plan Audit	2.0	Actuary - memo template, form 442, work papers
Bansal,Swati	Senior	9-Sep-20	Employee Benefit Plan Audit	4.5	Reviewing final memo and work papers to deliver to core team
Chun,Sung Hwan	Staff/Assistant	10-Sep-20	Employee Benefit Plan Audit	1.0	Actuary - internal discussion (timing, findings)
Fox,Nicholas K.	Manager	10-Sep-20	Employee Benefit Plan Audit	5.0	Actuary executive review

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Zee,Ena	Executive Director	10-Sep-20	Employee Benefit Plan Audit	0.5	Retirement plan review of plan accounting
Bansal,Swati	Senior	14-Sep-20	Employee Benefit Plan Audit	1.0	Updating final deliverable as per Reviewer comments
Chun,Sung Hwan	Staff/Assistant	14-Sep-20	Employee Benefit Plan Audit	1.0	Actuary - submission process (work papers, memo template update)
Zee,Ena	Executive Director	14-Sep-20	Employee Benefit Plan Audit	3.5	Retirement plan -review of analyses for the assumptions, reconciliation of benefit obligation and retirement benefit calculation. related review of the memo and work papers
Bansal,Swati	Senior	15-Sep-20	Employee Benefit Plan Audit	0.5	Reviewing final deliverable before sending to core team
Chun,Sung Hwan	Staff/Assistant	15-Sep-20	Employee Benefit Plan Audit	0.7	Actuary - work paper and memo submission
Savell,Roger B	Partner/Principal	15-Sep-20	Employee Benefit Plan Audit	1.0	Quality review - planning section of 401k plan.
Christodoulakis,Sophia Alexis	Manager	21-Sep-20	Employee Benefit Plan Audit	1.0	Review audit file
Christodoulakis,Sophia Alexis	Manager	27-Sep-20	Employee Benefit Plan Audit	2.4	Review planning and execution stages of the file
Christodoulakis,Sophia Alexis	Manager	28-Sep-20	Employee Benefit Plan Audit	1.0	Update with P. O'Brien regarding open items.
O'Brien,Peter	Senior	28-Sep-20	Employee Benefit Plan Audit	1.0	Update with S. Christodoulakis regarding open items.
Benzel,Florence Gail	Senior Manager	29-Sep-20	Employee Benefit Plan Audit	0.7	Reviewed the draft financial statements
Christodoulakis,Sophia Alexis	Manager	29-Sep-20	Employee Benefit Plan Audit	0.5	Review financial statement ballots
Christodoulakis,Sophia Alexis	Manager	29-Sep-20	Employee Benefit Plan Audit	1.0	Discussion re open items.
O'Brien,Peter	Senior	29-Sep-20	Employee Benefit Plan Audit	8.8	Performed updated independence procedures
Christodoulakis,Sophia Alexis	Manager	30-Sep-20	Employee Benefit Plan Audit	1.2	Review of financial statements and provide comments to the client.
		Total		333.3	